

EXHIBIT C



Division of Advertising Practices

UNITED STATES OF AMERICA
Federal Trade Commission
WASHINGTON, D.C. 20580

August 29, 2017

John D. Graubert, Esq.
Covington & Burling LLP
One City Center
850 Tenth Street, NW
Washington, D.C. 20001

Re: Procter & Gamble, FTC File No. 132-3190

Dear Mr. Graubert:

As you know, the staff of the Federal Trade Commission's Division of Advertising Practices has conducted an investigation into the advertising of flushable wipes by your client, Procter & Gamble, for possible violations of Section 5 of the Federal Trade Commission Act, 15 U.S.C. § 45.

Upon careful review of this matter, including non-public information submitted to the staff, we have determined not to recommend enforcement action at this time. In coming to this conclusion, we considered a number of factors related to resource allocation and enforcement priorities, as well as the nature of any FTC Act violation and the type and severity of any consumer injury.

This action is not to be construed as a determination that a violation of law did not occur, just as the pendency of an investigation should not be construed as a determination that a violation has occurred. The Commission reserves the right to take such further action as the public interest may warrant.

Very truly yours,

A handwritten signature in cursive script that reads "Mary K. Engle".

Mary K. Engle
Associate Director
Division of Advertising Practices